G. R. S. 58]

Previous references. 1904-905 Mily File No. 564/1904-05

191 .

(Military)

Serial Nos. 168.

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 168

Major **Part B for** May 05

SUBJECT.

Audit of the accounts of the Amrath Mahal Department

---

1. From the Chief Commandant.
Dyt^o 1543. Dy ct^o 1179 of 14.11.04.

States that on receiving Govt^s order ^No 53-60/DC of 21.12.97 about carrying out the suggestions of ct^r Biddulph re the prep^n of Check of accounts of his department pointed out the necessity of additional hands both for stores & for his office

2. To the Comptroller to the Govt of Mysore
^No 1620 of 21.11.04

Informs that the C. C. has intimated that he is prepared to have the accounts of his department & the Army Stores audited

GPB—3,500—21-7-14

3. From the Chief Commandant
By No 1595 No 1238 of 17.11.04
States that Brough addressed the Govt on the subject of the necessity of an additional establishment to Stores, no objection has yet been taken in the matter

4. To the Chief Commandant
No 1754 of 2.12.04
Informs that in accordance with the approval expressed in letter No 1277 of 24.11.04 Govt has been asked to sanction the establishment Connected with the boiler branch of the Mdby Stores & early orders received sanctioning the establishment

5. From the Comptroller
By No 2859 No 5232 of 22.3.05
Forwards in original the report of 18th March 905 from the Outside Auditor engaged in the audit of the accounts

To the Chief Commandant
No 3134 of 25.3.05
Forwards letter No 5232 of 22.3.05 for necessary action and early return with the information called for by the Comptroller.

6. To the Comptroller
No 3133 of 25.3.05
Acknowledges receipt of No 5232/cm90 of 22.3.05 & informs that the C.C. has been requested to furnish with the information called for.

7. From the Chief Commandant
By No 3302 No 2704 of 29.4.05
Returns & informs that the sum of Rs 4/12-8-10 referred to has been sent to Bmbk by the Commandant I.N. Regt on 22.3.05 and the receipt obtained.

MEMORANDUM.

MILITARY DEPARTMENT.

TO THE DEWAN OF MYSORE

FOR ORDERS.

To 38 on: Register-

DATED Bangalore 23 August 1905.

SUBJECT.

Report of the Audit of accounts of the Arrut Mahal Department.

I submit Comptroller's No 885-4 dated 16th August 1905 submitting his report on the audit of the accounts of the Arrut Mahal Department for your information.

Lieut -Col.

Military Assistant.

8269
23.8.05

MGO. B.-300-13 7 04

Serial No.

The numbers in the margin refer to the paragraphs in the Auditor's Report.

(1) The Permanent Advance of Rs. 100 is reported to be partly with the Accountant of the office and partly with the Range writer. Presumably only one of them does the duties of the Cashier, and the other merely retains with him a portion of the advance in case custody or makes payment on requisitions made by the Cashier.

9 The Auditor objects to the money drawn from the Treasury in receipt of Permanent Advance and money drawn on Establishment and Travelling Allowance Bills and payments made thereon being brought on the Cash Book. The objection is made apparently on the ground that the Contingent Register, the Acquittance Rolls and the office copies of Travelling Allowance Bills in which the signature of the parties are taken afford sufficient check over such receipts and payments. But as a Cash Book should show the cash received and paid on all accounts and as such it could be more complete without their entries no objection need be taken for bringing in the receipts & payments referred to above

In offices a cash book in addition to the Registers maintained for Establishment Pay Bills, Travelling Allce Bills and contingencies will ordinarily be found to be unnecessary. But if the Cash Book is to be maintained, receipts and payments on all accounts should be entered in it. If the Auditor means an Account Book for receipts & payments other than those enumerated above, then the Cash Book ought to be done away with

NOTE.—Contd. sheet

MGCPB—50,000—17-2-05

Serial No.

11 Of the items enumerated in para 10 of the Auditor's Report the only one that is objectionable is the advance made to Mister Shamaiah of the Tumkur Range on his transfer from the Head Quarters Office to Tumkur Range. If an advance was necessary the procedure laid down in art. 137 (b) of the Civil Account Code should have been followed.

12. The certificate which the officer is required to furnish under art. 78 of the Civil Account Code is in the effect that the amount of the Permanent Advance is due from and to be accounted for by himself. The fact that the officer acknowledged the full amount of the permanent advance while the amount was not with the Cashier does not nullify the certificate furnished. The objection raised by the Auditor may therefore be passed over.

13. The explanation furnished by the Superintendent is not satisfactory. A written requisition from the Head Clerk for payment of his salary to the person who actually received it should have been obtained and the receipt of the latter taken. If the money was remitted by the officer the receipt should have been obtained immediately.

NOTE.—Contn. sheet.

MGCPB—50,000—17-2 05

Serial No.

17. It would appear that the services of some of the Report Kavalgars attached to the Cattle Establishment are utilized as office or home orderlies. Otherwise it is not clear what particular services these men render to the Superintendent the Head Clerk and the Munshi with whom they are reported to be employed. If the practice is not based on any order of Government it should be discontinued. The clothing supplied to office peons cannot be supplied to these men. The Superintendent's explanation cannot be accepted.

18 The amount is shown in the bill as the pay of a Kavalgar and drawn as such, but it is disbursed to the members of the establishment. This is a serious irregularity. The Superintendent's explanation is not to the point. The Comptroller's instructions entered in the margin of the Auditor Norton's Report against this para should be strictly observed.

It is for the Government to decide whether the sum of Rs 20/- thus irregularly drawn from Nov. 03 to Jan. 04, should be made good by the disbursing officer.

Correction for the future is sufficient.

NOTE.—Contn. sheet.

MGCPB—50,000—17-2 05

Serial No.

if possible. Before prescribing a remedy it seems desirable to ascertain the circumstances under which the pay of these men is remitted by Money order and when and how long they generally remain away from head-quarters. After obtaining a detailed report the feasibility of issuing Remittance Transfer Receipts for the purpose consistently with the provisions of art 143 of the Civil Account Code wherein certain exceptions to the rule regarding "Pay and allowances" are contemplated or of arranging, if possible for the drawal of money direct from the treasury at or near the place where the men are located may be considered.

20(a) & 21. The Comptroller is of opinion that the explanation furnished by the Superintendent with reference to the Auditor's objection may be accepted. In support of the use of a pair of Government bullocks by the Head Clerk the Superintendent refers to an order of the late Military Assistant Col. Macintire. It is not clear whether this was a mere verbal order. It is for the Government to decide whether an express order on the subject should not be issued to set at rest any doubt or suspicion that may in future arise.

No such privileges should be allowed except with the authority of Govt. sanction —

MGCPB—50,000—17-2-0

Serial No.

Government Kavals and crediting the value of the produce to Government as revenue on the maintenance of a stock book and cash book for the purpose. The instructions therein laid down should be strictly observed vide note on para 19 supra

38

39-43 The defects noticed in these paragraphs have been rectified and the omissions supplied.

13-9-05.

× his remark is with ref: to Apptt secy's query against No 8, in his note —

× Para 18.- Correction for the future is sufficient.

Paras 20(a) and 21.- No such privileges should be allowed except with the sanction of Government.

Para 23.- A driver on Rs 4 and a writer on Rs 12, belonging to the Haradanhalli Cattle Depot which has since been abolished, are stated to be retained, the former with the Superintendent and the latter at the Tumkur Range, in place of the permanent writer of that place working in the Superintendent's

MGCPB—50,000—17-2-05

Serial No.

Office at Bangalore. It is explained that the writer was in employment before the depot was started and is kept on in the department to help clerical work; but no explanation is furnished as regards the driver who is reported to be with the Superintendent. The services of these two men should be dispensed with unless they belong to the sanctioned scale of the department.

Para 25.- There should be no difference between the numbers shown in the Registers and those given in the returns, which should always coincide. Differences similar to those pointed out in the Auditor's report, must be fully explained in future returns.

Explanation should be given as to the circumstances under which 6 cattle were allowed to remain with the Superintendent and 69 at the Silladar Lines; and authority, if any, for each, also furnished.

2 belonging to the Hunsur Depôt
2 " Jigtur - " -
2 " Tumkur - " -
6

Para 27.- Such mistakes should not occur again.

Para 29.- This is unsatisfactory.

Note File No 88 of 1904 is put up with this. These in addn with Agl Key's Remarks 10843 in the communicate

Enc: 5

file transferred to the Military Attaché
Vienna for favor of further action

Yours truly
Secy in the S. of S.

20/2/1903

12075-
21.3.06

Memorandum to the Dewan of Mysore.

6

Military

No 186 on: one file

Dated Bangalore 21 March 1906

Subject.

Draft order on the audit of the accounts of the Amrut Mahal Department.

Submitted for approval.

I note for your orders the following

Para 17. Issue of clothing to Home orderlies.

The practice has been for these men really to act as peons but from living constantly in the homes of the Officials they no doubt are occasionally utilised for private purposes.

When Clerks &c travel they want some peon to assist ~~him~~ in looking after Government articles of stationery records &c and I do not think Government lose much by permitting the custom to continue.

If however it is desired to stop the practice the Report Kavalgars can be told to attend office.

In this case they should be put on a par with other peons as regards clothing.

As regards paras 20 & 21 it is usual to allow persons connected with Government corps containing large numbers of Government animals the free use of the same provided Government

12074
I am afraid such practices tend very much and I would not interfere
22.III.06

Rec 24.3.06

Please see the draft order for orders on this point -
27.3.06.

is put to no extra expense thereby.

The present Head Clerk may I think be permitted therefore to continue the use of these animals as long as he holds his present appointment.

R Fonto Lieut. Col.

Military Assistant.

HC

Memorandum

Military

No 224 Emil file

Dated 14th May 1906.

9

Subject

Govt Orders on the Auditor's report of the Amrut Mahal Accounts

---

4466/4/5/06

In submitting the Amrut Mahal Superintendent's letter No 256 dated 14th April 1906 explaining certain points objected to by the auditor I beg to note as below

1. Home-Orderlies. (Para 17 of the Auditor's report)

The Superintendent says he has 4 home-orderlies including a lascar who accompany him on his tours of inspection and states these are necessary for despatch of work out of Office hours and is a privilege allowed to other Departments.

I am of opinion that one home-orderly might be permanent as he would get to know the house-hold and possibly be thus more useful as a confidential peon but I cannot think it wise that 4 peons should be permanently attached to any house. I think that it would be well therefore while permitting the number 4 to be on duty to direct that they should take their turns with others on Office duty.

Dewan's orders

Read 20/9/06.

The Dewan agrees. 18/9/06 C.B.

2. Durogas' Contingent allowance of Re 1 per month. (Par 19

Para 19. of Auditor's report.)

The Superintendent recommends the continuance of this allowance (in addition to the supply of Stationery articles) to meet petty charges. This is a trifling sum and I think may be sanctioned.

Sanctioned
K.P.
C.S.B.

3. Remittance of pay etc by Money orders at Govt cost. (Para 19.b.).

The Superintendent reports that this practice has since been discontinued. No further action seems necessary.

4. Allowance to Graziers proceeding to Hunsur with young steers (Para 22).

The Superintendent explains that the payment of this allowance is necessary to enable the graziers to meet the extra expenses incurred by them. The payment may be limited to 3 months in a year and the Comptroller authorised to admit the charge.

Sanctioned
K.P.
C.S.B.

5. Personal allowance for good-work.

A monthly allowance of Re 1 is being paid to Chenna Munaal of Hera No 2 for keeping the cattle in good condition and this was objected to by the Auditor. The Superintendent considers that deserving herdsmen should be encouraged by the grant of small allowances. As this seems very reasonable ~~th~~ I propose that a lump sum of Rs 25 per month be

This is sanctioned but no general permission can be given. Special cases should be reported to Govt for sanction
K.P.
C.S.B.

be placed at the disposal of the Superintendent to meet such charges at his discretion. This can be separately provided for in the Budget by making a corresponding deduction in the grant under "Contingencies."

6. Extra driver on Rs 4 and a Writer on Rs 12/- (Para 23)

The Superintendent explains that the services of a driver on Rs 4/- and a writer on Rs 12 per mensum are necessary, The Driver to look after the extra pairs of trained bullocks maintained for use whenever required and the writer for employment in the Head Quarter Office in connection with the maintenance of Registers etc.

I propose that the above 2 men should be employed as Tem-porary hands and their pay met from the grant provided under "Training Depot Charges" and that six trained pairs of bullocks should be kept ready to meet urgent demands.

7. With reference to para 25 of Auditor's report the Superintend-ent explains that one pair was kept for his own use and two were kept in training with a view to being sold to Palace etc.

As regards the 69 bullocks lent to the Superintendent Govt Stables this was permitted to enable Mr Simpson to work them

Sanctioned temporarily till the end of December 1906. If these men are wanted permanently or after that date, a proposition &c in the usual form should be sent for sanction in the usual course.

It is understood that no training depots are maintained now. The necessity of a budget provision under this head is not apparent

By order.
C.S. Balasundaram

in connection with the Hessarghatta Grass Farm. When a reference was made for an adjustment of the price of these bullocks Govt ordered them to be treated as lent for duty in the Transport Dept.

The Superintendent further reports that other instructions conveyed in the Govt orders will be ~~e~~duly carried out.

Lt. Col.

Military Assistant.

Ae

G.R.S. 12]
General and Revenue Secretariat.

File No. of 190

Serial No.

I

The file is returned with the request that the reference about 69 bullocks sent to the Transport referred to in ~~the~~ page 4 of Col Jones' note may be kindly forwarded for reference.

CSB

Undertaken with the Dewan.

26/6/06.

Reed 27-6-06.

II

Reference is put up as required

25/6/06.

1153/28/6/06

III

The file received relates to the loan of 4 pairs of bullocks to the Palace Polo ground. The file relating to the loan of 69 bullocks to the Transport Corps for work in connection with the Hesaraghatta grass farm may also be kindly sent for reference.

CS Balasundaram Iyer
Under Secy.

Reed 3-7-06.

IV 2/7/06.

~~Drawn attn & report. sub~~

P.T.O

MGCPB—20,000—1-11-04.

IV

Please see my Memo No 110 dated 21st January 1905 on the File. The question raised therein refers in general to the ad--justment of the price of bullocks lent to all Govt Departments viz Military, Govt House, etc .

My Memo dated 31st January 1905 to which you refer is only a further explanation on the general question.

The Dewan's order dated 27-3-05, on my Memo No 121 dated 31st January 1905 is understood by me to apply to loans to all Government Departments.

Bangalore.
7th July 1906.

Lt.Col.
Military Assistant.

1296
7.7.06

17

MEMORANDUM.

MILITARY DEPARTMENT.

TO THE DEWAN OF MYSORE

FOR ORDERS.

No 1411/Com: Hale

DATED 19/11/06.

SUBJECT.

2950
19.11.06

2nd Audit of the accounts of the Amruth Mahal Department.

I submit for your orders the Comptroller's letter No 2559 dated 6-11-1906 submitting the above report with his remarks on the explanations offered by the Superintendent in regard to the points ~~x~~ objected to by the auditor which are as under.

(1) Objection.

Unauthorised issue of clothing to Report Kavalgars doing duty in the Superintendent's Office.

The Comptroller considers that these men are not entitled to the free issue of clothing as they are attached to the Executive Staff.

I consider that so long as they are empolyed as peons in the Office the issue of clothing is necessary in order to keep men on Madras such low pay decently clothed.

GPE—250—9-8-06

off paying for an animal for some time by calling some other animal by the name of that lost. But as the Daroga has check musters this is hardly possible unless the Daroga connives with the servegar in defrauding Government.

The Comptroller does not quite understand the difficulties of checking 8000 head of wild cattle with the Register or how the check is actually conducted or he would not have remarked "the inspections are conducted without reference to the Stock Registers" In this connection I would point out that while the herds were in charge of the British Government no Registers were maintained.

Presumably owing to the difficult of registering the cattle properly. Our present method is I think as ~~so~~ sound a one as can be devised.

I am satisfied that the Superintendent does his best to check the cattle & treat the servegar fairly in regard to missing animals.

(6) Objection

Remission of Rs 21-4-0 on account of Terige in the Chellakere Range.

The above remission may be sanctioned.

The other points referred to in the Report require no orders.

Lt.Col

Military Assistant.

Proceedings of the Govt: of Mysore

Read :—

Letter dated the 26th September 1899 from the Agricultural Chemist with the Govt: of Mysore, Submitting for Sanction an estimate for Rs 167-0-6 being the Cost of Supplying the badges, bells & clothing to the Daffedars and 3 peons attached to his Office.

Order thereon No 2897-8 / H. 313 dy 4-10-1899.

Sanctioned with the observation that bells and warm clothing are issued once in 4 years and not once in 3 years as stated in the estimate.

Sd C. Sreenivasiengar.

Secretary to Govt.
Genl & Rev' Depttts.

To,

The Agricultural Chemist in Mysore,
The Camp Adjt with the Sanctioned estimate

RRL

Serial No.

Note on the 2nd audit of the accounts of the Amraoti Mahal Deptt.

Page & Para of the Audit Report.

2 — 3. (1) Difference of Rs. 44-12-0 between the balance on account of undisbursed pay and allowances and Cash balance. This is due to all the transactions not being recorded in the Cash book as they take place. All receipts must be credited in the Cash book and all payments made whether as final charges or as advances must be debited in the Cash book and the entries must be made on the day that the money is received or paid.

2 — 3. (2) Want of authority for payments out of the office permanent advance and Suggestion to note advances made under proper authority in the remarks Column of the Contingent register. The payments were made apparently for tour & Contingent expenses and there seems to be no objection to draw upon the office permanent advances for these purposes. The Suggestion to note such payments in the remarks Column of the Contingent register is not acceptable. As a Cash book is maintained the proper procedure is to debit the payment

GPB—50,000—23-10-05

Serial No.

payment as an advance in the Cash book and when it is duly accounted and vouched for to bring it on the contingent register.

2 — 3 — 3 As proposed by the Comptroller the Superintendent should examine and attest the Cash book at frequent intervals.

3 — 3 — 4 Neither the amount realised by the sale of gram for Rs 25. is ~~not~~ credited in the Cash book nor is its remittance entered as a payment in the book. This shows that the Cash book is not properly kept. No transaction should be excluded from it.

3 — 4 — 5 Purchase of Peon's belts at short intervals. ~~Belts~~ Sh?- see issued once in 4 years. Vide G.O. No 2897 dt 4/10/99

Z

4 — 4 — 6 The Supply of Clothing to Kavalgars temporarily doing duty in the office. This is permitted by G.O. of 31 — 3 — 06. The necessity for drafting into the Head office these men belonging to the Executive Staff and the reduction of the Strength of Kavalgars if these men are not required for their legitimate work are points raised by the Comptroller. The Military Assistant's note is

Para 17. X

GPB—50,000—23-10-05

Serial No.	
	and have them fed at Govt. expense is a point on which orders are required the Military Assistant in his note of 19-11-06 states that this has been an old custom and that Govt. may now pass Orders on the question raised by the Auditor.
V	
5 — 4.	9 Contingent allowances to Davalas. This has been Sanctioned in G.O of 26-9-06
U	
5 — 5(i)+(ii)	10 Disbursement of pay without taking the acknowledgment of the payees. This is very irregular & the Superintendent says that he has rectified the mistake
	11 Grant of allowances to Graziers & writer. Orders have been passed on the point in G.O. of 26-9-06.
U	
6 — 5	12 The employment of a Grazier in the 9th herd in excess of the scale according to the Strength of the Cattle. This was unauthorised. Whether the excess over the Scale may be Sanctioned or recovery enforced for having exceeded the scale without Sanction is a point for orders.
6 — 6.	13 Irregular grant of Privilege leave when it was not due under the rules.

GPB—50,000—23-10-05

The

Serial No.	
	as the treasury credits are intimated by the Comptroller they should be compared with the credits claimed in the departmental returns and steps taken to reconcile the two sets of accounts.
13 — 11.	18 The full demand under "Sale of hides" & "miscellaneous" is not shown and realizations checked with reference to such demand. This is an omission which the Superintendent has promised to supply.
14 — 11.	19 Remission of Rs 21-4-0. This is recommended by the Military Assistant. But the particular circumstances under which the amount is irrecoverable are not reported to see if there is no alternative but to sanction the remission.
14 — 12.	20 Large quantities of gram are utilized for feeding the bullocks with the Range Darogas. It seems desirable to lay down rules to regulate the scale of supply, so that the consumption could be checked with reference to the number of cattle and better control exercised over the gram grown.
14 — 13	21 The entries in the Cattle register or Stud book are not properly made and checked

NOTE—Contn. sheet

GPB—50,000—23-10-05

G.B.S. 12]

General and Revenue Secretariat.

File No. of 190

Serial No.

Draft order is herewith submitted for approval before issue.

Bangalore 22nd March 1907 / 23rd

F. Jones Lieut Colonel Military Assistant

4239 25.3.07.

Dewan's ades

Regard the orders proposed re points 12 + 13, viz. re pay of Sudra Srazies + grant of privilege leave allowances when leave is not due, the Fin. Secy may be consulted.

B.P. 15-8-07

Read 16/8/07

To

The Financial Secretary

to the Govt of Mysore.

Forwarded for favor of opinion and early return.

17 19/8/07

F. Jones Lt.-Col., Military Assistant.

No 32 of 20-8-07

Submitted. There is no objection to the proposed orders on the two points in the circumstances of the cases.

K.S. 21.8.07.

(Subject to Fin Secy)

21.8.

NOTE—Contn. sheet

GPB—50,000—23 10-05

Serial No.

I agree to the orders proposed regarding the extra grazier & the forw: leave granted before it was due.

After reading the audit report & the proposed order regarding advances for town charges & purposes from the imprest I understand the system is that contingent expenses also are to be entered in the cash book, the contingent Register itself is a sort of cash book, but I have no objection to this existing arrangement. But it should be pointed out that if advances are noted in the cash book, the amounts should be deducted from the total of the detailed expenditure when entered in the cash book from the contingent register otherwise the balance will not be correctly worked out. The credit in the cash book when the cover-hanging bills are realised from the treasury will adjust the advances. My predecessor's proposal was simpler.

22.8.07

Read 27-8-07

No 32 of 27-8-07

To

The Military Assistant to Govt:

The Comptr's remarks are quite sound the cash book shd be kept as described above

4.9.07

GPB—50,000—25-2-07

attached to the Head Quarter Establishment for duty, they should be supplied with clothing.

3. The Superintendent's explanation as regards remission of Terige amounting to Rs.21-4-0 seems satisfactory. I think that he may be entrusted with remissions up to Rs.100/-, but if a large sum is involved he should ask for Government sanction.

4. The Superintendent's proposal regarding the disposal of gram produced in the Kavals appears reasonable and may be approved.

Lt.-Col.,
Military Assistant.

granted in one instance. But this and other points raised in the previous reports seem to have received the necessary attention.

Lt.-Col.,
Military Assistant.

Serial No.

We are making these small reductions everywhere. I would dispense with the three Kavalgars at once after the usual notice.

28/5/1908

Recd 30/5/08

GPB—50 000—17-3-07

Memo
Mis
No 188/Gen-2
Dt. 21/2/08

Report on the audit of the accounts of the Amrut Manal Department for 1906-07.

- : -

I submit for information and orders the Comptroller's letter No. 4468/49 dated the 18th instant forwarding the above report together with the Superintendent's explanations on some of the points referred to in the report and the Comptroller's remarks thereon.

The few errors noticed by the Auditor are very trivial and the state of the accounts of the Department may be considered most satisfactory.

The outstandingsnave been reduced to a minimum. It is noticed that unauthorised leave has been

granted in one instance. But this and other points raised in the previous reports seem to have received the necessary attention.

Lt.-Col.,
Military Assistant.

2.)

Proceedings of the Government of H.H.the Maharaja of Mysore

Military.

Read:-

Comptroller's No 2559/o.a.D. 27 dated 6-11-06 submitting the Report of the 2nd Audit of the accounts connected with the Amruth Mahal Department.

Also

Military Assistant's memo No 141 of the 19th November 1906 on the above subject.

Order thereon No

Dated Bangalore 1907.

The main points of objection raised by the Auditor in connection with the 2nd Audit of the above accounts are as follows:

Paras 2-3

(1) The difference of Rs 44-12-0 found by the Auditor on examining the cash balance of the Department.

(2) Want of authority to make advances from the Imprest cash on account of Tour & Other contingent charges.

(3) The entries in the cash book are neither examined nor attested by the Superintendent.

Paras 3-3

(4) The realization on account of the sale of gram is neither credited nor debited in the cash book.

Paras 3-4

(5) Purchase of peon's belts at short intervals contrary to rules laid down.

Paras 4-4

(6) Supply of clothing to Kavalgars temporarily employed in the Head Quarter Office.

(7) Feeding of bullocks used by the Superintendent & Head Clerk of the Amruth Mahal Office at Government expense.

Paras 5-4

(8) Contingent allowances to Darogas.

Paras 5-5

(10) Disbursement of pay without taking the necessary acknowledgments from the Payees.

Paras (11) 5-5

(11) Grant of allowances to Graziers & writers.

Paras 6-5

(12) Employment of a Grazier in excess of the scale sanctioned by Government.

Paras 6-6

(13) Irregular grant of privilege leave.

--do--7-8

(14) The difference between the Returns & Registers of Cattle kept in the Amruth Mahal Office is not explained.

Paras 9-8

(15) Alteration in the name of Channabasavi of the 14th herd to Chunchungiri and the reauction in the strength of the herd is not explained.

Paras 11-10

(16) The entries in the cattle sale Registers have not been compared by the Superintendent with the sale lists & attested with his signature.

Paras 11-10 A

(17) The differences between the Departmental & the Comptroller's accounts not verified.

Paras 13-11

(18) The demand under "Sale of hides" & " miscellaneous not shown or realizations checked with reference to such demands.

Paras 14-11

(19) Remission of Rs 21-4-0 on account of Terige dues

Paras 14-12

(20) Feeding of bullocks by Darogas on gram.

Paras 14-13

(21) Entries in the cattle Registers or Stud Books not properly made or checked by the Superintendent.

With reference to Audit Note Paras 2-3 (1)

All receipts must be credited & all payments whether as final payments or advances must be debited in the cash book on the day in which the money is received or paid.

As regards Paras 2-3 (2)

Government see no objection to the Superintendent drawing upon his Imprest cash to meet tour & other contingent expenses of his Office provided the advances thus drawn are shown in the cash book as paid and brought on the contingent Register when accounted and properly vouched for.

With reference to Paras 2-3 (3)

The Comptroller's proposal that the entries in the cash book should be examined and attested by the Superintendent

Superintendent at frequent intervals is approved.

As regards Paras 3-3 (4)

No transaction should be excluded from the cash book. The Superintendent will see that this procedure is followed infuture.

As regards Para 3-4 (5)

Government order conveyed in Proceedings No 2897-8/ Fl 313 dated 4-10-1899 only authorises the issue of peon's belts once in 4 years. The Superintendent's attention is invited to the above order and he is requested tosee that the issue of belts is restricted to the above period.

As regards Para 4-4 (6)

If employment in the Executive Staff cannot be found for the Report Kavalgars attached to the Head Quarter Office their services should be dispensed with as the issue of clothing to these men depends upon the necessity for keeping them on duty at Head Quarters. The Superintendent should report what he would recommend being done in this matter.

As regards Para 4-4 (7)

The free use of bullocks by the Superintendent Amruth Mahal Department & his Head Clerk is reported by the Military Assistant to be an old custom and as the bullocks receive a certain amount of training while so employed & are always available for sale Government sanction the continuance of the custom & the bullocks being fed at Government expense as heretofore.

As regards Para 5-4 (9)

The granting of contingent allowances to the Darogas has received the sanction of Government vide Proceedings No 1547-9/77 dated 26-9-06.

As regards 5-5 (10)

The procedure of making payments & not obtaining the necessary acknowledgments from the Payees as pointed out by the Auditor is irregular. The Superintendent should be careful to see that this does not occur again and that proper acknowledgments are taken for all payments made.

As regards 5-5 (11)

Orders have been passed on this point in Government Order No 1347-S/77 dated 26-9-06.

As regards 6-5 (12)

The employment of a Grazier in excess of the scale authorised is irregular. The Superintendent having however reported that he has dispensed with the services of the extra Grazier the amount paid to him for the period he was under temporary employment is sanctioned.

As regards 6-6 (13)

The grant of privilege leave when it was not due under the Rules is irregular. But as the allowances unauthorised ~~by~~ paid refer to the years 1901, 1903 & 1904 and as the recoveries of these allowances if ordered at so late a period will tell heavily on the Officials concerned Government accept the Superintendent's explanation & direct that the Rules laid down for the grant of leave should be strictly observed in future.

As regards 7-8 (14)

The differences noted by the Auditor between the Returns furnished and Registers of cattle kept by the Superintendent should be explained.

As regards 9-8 (15)

The circumstances which necessitated the change in name of the cow referred to are not clear. The Superintendent has however made personal enquiries into the matter and ascertained that a cow of that particular brand has actually died. This therefore accounts for the reduction in the number of cattle by ~~me~~ one and his explanation is accepted and the Register of cattle should be altered accordingly.

As regards 11-10 (16)

The entries in the sale register should be compared and attested regularly by the Superintendent.

As regards 11-10 (17)

The Treasury credits when intimated by the Comptroller should be compared with the credits entered in the Departmental Returns and steps taken to rectify differences if any that may exist between the two accounts.

As regards ~~15~~ 11 (~~18~~ 17)

The demands under " Sale of hide[redacted]"miscellaneous" should be shown and realization [redacted]ecked with reference to such demands. The Superintendent will s e that this is done infuture.

As regards ~~14~~ 11 (~~19~~ 18)

The remission of Rs 21-4-0 on accounts of Terige is recommended by the Military Assistant but before passing final orders on the subject Government require a report of the circumstances which render the amount irrecoverable.

As regards ~~14~~ 12 (~~20~~ 19)

Government consider it desirable that Rules regulating the expenditure of gram issued to the Darogas for Government bullocks should be laid down so that the expenditure may be checked with reference to the number of cattle fed and a better control exercised over the receipts and issues of the gram grown on the Farm.

The Superintendent will draw up a scheme of the above.

As regards ~~14~~ 13 (~~21~~ 20)

The Auditor's report reveals the fact that the entries in the cattle Registers or Stud Books are not regularly posted or checked with the Returns submitted by the Darogas. These Registers should be examined by the Superintendent at frequent intervals and attested with his signature.

Lt.Colonel.
Military Assistant.

To

The Comptroller to the Government of Mysore
The Superintendent Amruth Mahal Departments

Explanation on the notes by The Assistant Secy
in charge of Financial Branch

Paras 1-2-3 of the Notes — The sum of Rs 414-12-0 shown here is the amount ~~found short on~~ paid out of the Office permanent advance of Rs 100-0-0 not undisbursed pay as noted by the Assistant Secretary — Vide Accnt. Mahal Supdt's remarks on Auditor's Report page 2 — The procedure now proposed was objected to on the 1st Audit —

Para 4 — This was an oversight — Vide A. M. Supdt's remarks on Audit Report — page 3 —

Para-5- ~~6~~ — The order regarding Peons' bells referred to by the Assistant Secretary was not communicated to all Heads of Departments.

Para- 6- This refers to the clothing issued to the Report Kavalgars ~~attached~~ doing duty at the Head Quarters' Office — The necessity for keeping these men at the Head Quarters has to be ascertained from the Accnt Mahal Supdt and the point finally decided upon by the Officer in charge —

Free use of Govt Bullocks — The bullocks Kept Paras 7
at Head Quarters are trained ones requiring
better feed & care than those Kept on natural
pastures —

Additional grazing — Vide Annual Manual Supt's Para 12
remarks at foot of page 5 of the
Audit Report —

After due enquiry, the Asst Supt Para 15
has authorized the animal referred to
as dead —

As regards the remission of Rs 21-4 " Para 19
please see A. M. Supt's remarks against
para 11 in page 13 of the Audit Report —

The practice of issuing grain to Para 20
fowls in the Ranges has been entirely
stopped — (A. M. Supt's remarks against
para 12 in page 13 of Audit report —

Submitted

The following observations noted by the Assistant Secretary in the Financial Dept^n require further consideration by the Min^l Assistant before final orders of Govt are issued.

I Para 17. The usual clothing issued to Office peons should not be issued to those told off for duty as "Home orderlies."

This Ruling is apparently inconsistent with the existing practice in all ~~other~~ Departments. The object of allowing orderlies to Officers and Heads of Depts is to facilitate the prompt despatch of urgent work out of Office hours. Such instances are not very ~~rare~~ though not of every days occurrence. Moreover orderlies working at home ~~Office~~ are often changed and are liable to be told off for duty at the Office. It seems doubtful whether these men can well be deprived of their usual clothing which their Comrades in Office get and whether this ruling can be made applicable to all other Dep^ts under similar circumstances.

I do not see why there should be any Home orderlies at all (except during Office hours viz 11.am to 5 PM.) a Peon might be on duty for 6.a.m. to the Office hours 11.a.m. and again for 5. PM to 5.30. PM. at the Subdl. Head M/Appl as Appl. keep home no Cloth required a peon as orderly for MA or Subdl. will go by a peon who could be utilised for reply Clothing and Special all peons. NS

II Paras 20 & 21. Free use of a pair of bullocks by the Head Clerk of the Dept.

This is reported to be a long standing privilege enjoyed by the Head Clerks of the Department counting from the time the Establishment was under the management of the Madras Govt. This privilege can well be withdrawn from the present man in Office but it would seem fair if it be continued to the present incumbent whose services were transferred from the Madras Govt in 1882 along with the Establishment.

Report to Govt to say It is usual to allow Persons connected with Govt carrying large No of Cattle the same powers Govt is pleased to confer upon Police Officers. The Collr may be permitted to confer the same powers as long as he proceeds on Duty

Subd. The alteration may be kindly considered it would be very much appreciated — JT.

III Para 22

The allowance of Rs 2/- referred to is only temporary for 3 or 4 months in a year & is intended to cover the extra feeding expenses of cattle attendants who are ordered to the Hinsúr side from distant parts of the country and are required to be there till the annual Selection of young stock is over. This is a legitimate charge against Govt and matters very little whether it is debited to one head or the other.

Yes Govt It will be better to pay the actual bill than grant allowance

Subd. The actual people are sent round & not the attendants of the Pensioners — JT.

IV Para 23.

It has already been explained by the Asstt Medical Supdt that a Training Depot Mutsaddy on Rs 12/- was in employment long before the starting of the Hardanahalli Depot.

Do they belong to the Establishment or Scallywags?

Subd. The charges are met from the Budget grant of Rs under Transit Depot but no Scale of pay is sanctioned JT.

1543
17-11-04

No. 1479.

Camp, Mysore 16/17 November 1904.

SECTION Accts
FILE No. 56 of 04-05
SER AT No. A 2 1

From,

Lieut.Colonel J.Desaraj Urs,
Chief Commandant, Mysore State Troops.

To,

Lieut.Colonel R.G.Jones, I.A.,
Military Assistant to the Government of Mysore.

Sir,

With reference to your memo No.1479 of 10th instant, forwarding in original the docket No.3631/Oa 67of 7th idem, received from the Comptroller of Mysore stating that the outside auditors, C.Raghunatha Row and D.Ramanuja Iyengar are deputed to audit the accounts of the Military Stores and Military Fund Accounts, I have the honor to state that on receiving Government Order No. 53-60 D.C. dated 21st December 1897 about carrying out the suggestions of Mr. Biddulph re the preparation and check of accounts of this department, I pointed out on several occasions the necessity of additional hands both for Stores and for this Office, and as requested in letter No.768 of 19th September 1900, I submitted a proposition statement for the additional Establishment required, vide this Office No.2220 of 26th February 1901 and 3648 of 8th April 1901.

As no reply was received to the above proposal, I thought that the Comptroller of Mysore had maintained Fund Accounts in his Office agreeably to Government Order No.Military 2738-9/145 of 28th May 1903 vide paras 2-5 IV Chanda Fund.

Owing to the paucity of hands in Stores and in the account branch of my Office, I have been obliged to have the work carried out sometimes by paid Probationers and occasionally by writers taken

from Regiments. As however no responsible work could be entrusted to such hands, I am inclined to think that it has not been as efficient as it ought to be. The Superintendent of Stores too has on several occasions reported that he could not get through the work satisfactorily without a sufficient number of efficient hands.

I have however asked the Superintendent now to get his accounts ready for audit and whatever accounts are maintained in my Office may also be audited.

I have the honor to be

Sir,

Your most obedient servant

J Desmoplis

SECTION Military

1620 FILE 56 of 04-05

No. F. 56 of 04-05 SUB No. A 2

3

From

Lieut. Col. R.G. Jones I.A.,

Military Assistant to the Govt. of Mysore

To

H. Eagles Esquire.

Comptroller to the Government of Mysore.

Sir,

With reference to your No 3621/O.A. No 67 dated 7th instant I have the honor to inform you that the Chief Commandant has intimated that he is prepared to have the accounts of his Department and the Military Stores audited and that he has directed the officers in charge to afford the necessary help to the auditors to expedite the audit.

I have the honor to be

Sir,

yourmost obedient servant.

RG Jones Lt.-Col.

Military Assistant.

RL

1595
23.11.04

OFFICE OF THE CHIEF COMMANDANT,
MYSORE STATE TROOPS.

4

No. 1234 Mysore The 19th November 1904
Enc. 1

2nd SECTION Army
FILE No. 56 of 04-05
SERIAL No. A 2 3

FROM

LIEUT.-COL. J. DESARAJ URS,
CHIEF COMMANDANT, MYSORE STATE TROOPS,
BANGALORE.

~~SIR,~~ To, Lieut Colonel R. G. Jones, I.S.C.,
Military Assistant to the
Government of Mysore

Sir,

In forwarding herewith a copy of docket No 194 of 20th November 1904 (paras 3, 4 and 5 only) received from the Superintendent, of the Military Stores, re the necessity of an additional Establishment to Stores, I have the honor to state that though I have addressed Government on this subject on many occasions no action has yet been taken in the matter.

I once more bring to your notice that unless the additional Establishment applied for is sanctioned both for Stores and my office, the work could not be carried out efficiently

I have the honor to be,
Sir,
Your most obedient Servant,
J Desarajs
Lt. Colonel.
Chief Commandant,
Mysore State Troops.

ab

work satisfactorily and in accordance with Mr Kiernander's suggestions was submitted and the work to be performed by each official was intimated in docket no 578 dated 9th May 1903 and the undersigned would respectfully beg that the Chief Commandant will very kindly write to Government and strongly urge the necessity of sanctioning the increase of pay and the additional hands applied for.

Signed J. E. Tate
Assistant Commissioner
& Supt Mysore Mily. Stores.

Copy
J Desurajs
Lt. Colonel.
Chief Commandant,
Mysore State Troops.

1904

From The Assistant Commissioner & Supt of Mysore Military Stores

To Colonel J. Desaraj Urs
Chief Commandant
Mysore State Troops.
Bangalore

Dated 20th October

Despatched

Received

General No. 1984

No.

Enclosure No.

× × × ×

× × × ×

Considering that the value of Woollens &c in Store (exclusive of General Stores and Equipment) amounts to about Rupees 75,000/-, that clothing &c of some considerable value is issued monthly to the different regiments; and that all the original woollen accounts are withdrawn

prepared in Stores and extracted in the Office; he would in his own interests and in the interest of the Department beg to urge the necessity of having well trained accountants to do the work. These men he would recommend should be attached permanently to the department and should be rewarded in the Department for good work done by them. A system of graded rates of pay such as was recently introduced into the Government Secretariat would be an encouragement to the Officials to do their work zealously and well.

As he has repeatedly pointed out the work is far too much for the few hands he is allowed, for whenever any of the Officials owing to illness &c is unable to attend to his duties, his work falls considerably into arrears for the simple reason that there is no one else to do it, and the result is very unsatisfactory and to a certain extent dangerous as no proper steps can be taken to check stock and it is difficult to detect any omissions or mistakes that may be made through oversight &c.

A list of hands required to carry on the work

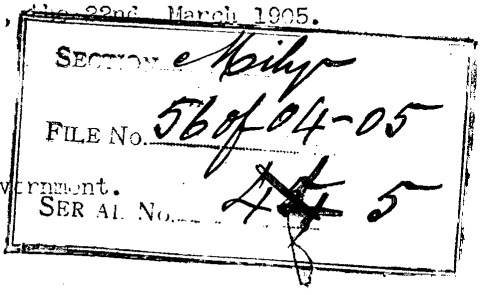
2859
22.3.05

6.

MD 5232 E
MD OA 290

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 22nd March 1905.



From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

To

Lt. Col. R.G. Jones,

Military Assistant to the Government of Mysore.

Sir,

I have the honour to forward in original (to be obligingly returned) the report dated 18th March 1905 from the Outside Auditor engaged in the audit of the accounts of the Military Funds complaining of the delay in furnishing the information regarding the omission to credit in the accounts Rs. 4,112-8-10 being the recoveries towards Retire Fund made in the Imperial Service Regiment during the months of January and February 1905, and to request that he will be so good as to order the required information being furnished at an early date

I have the honour to be,

Sir,

Your most obedient servant,

N.G. Basu
Comptroller.

Regd No. 2758 T.G.S.
25.3.05.

No. 3134-07 25/3/05
Cmi/

Forwarded with Chief Commandant Mysore State Troops for kindly asking and early return with the information called for by the Comptroller.

R. Jones Lt Colonel
Military Assistant

Outside audit Report.

Audit of Fund accounts of the Chief Commandants' Office.

Sir,

In my last progress report I brought to your notice that while checking the Retire Fund accounts it was found that a sum of Rs 4112-8-10 shown in the monthly statement of the Imperial Service Regiment for January and February 1903 as having been recovered from the Sowars &c on account of Retire Fund Subscription and recovery of Loan and Interest, has neither been remitted to the Madras Bank nor brought on the Cash Book of the Chief Commandants' Office.

It is more than 12 days since the information was asked as to the Cause of omission.

The Head Accountant informs me that the Regimentalar was written to at once & a reminder also was sent but that no reply has as yet been received from the Regiment.

I have therefore brought this to your notice for such action as may be deemed necessary.

D/18/3/05

/sd/ D. Ramanujacharyar
Auditor

6

No 3133
C. 56, 04-05.

Dy 2 [illegible] 1905

SECTION Misc

FILE No 56 of 04-05

From

Lieut. Colonel R.C. Jones I.A. SER No.

Military Assistant to the Govt of Mysore

To

Rai. N.C. Basu Bahadur M.A.

Comptroller Mysore Government. Bangalore.

Sir,

I have the honor to acknowledge receipt of your letter No 5252/O.A.D.90 dated 28nd March 1905 and to inform you that the Chief Commandant Mysore State Troops has been requested to furnish this Office with the information called for at an early date. This on receipt will be communicated to your Office.

I have the honor to be

Sir,

your most obedient servant,

R C Jones Lt. Col.

Military Assistant

RC

10

190

From

To The Comptroller of Imperial

Dated

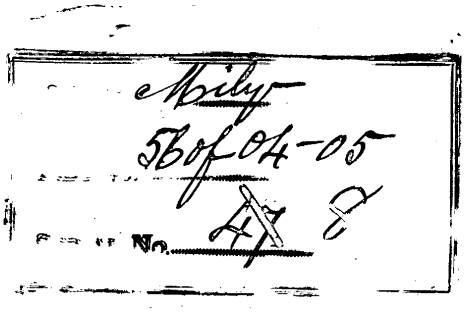
Despatched 5 May 05

Received

General No. 3642

No.

Enclosure No. 2



Sir

With reference to your letter No. 5232/O.A.D.90 of 22-3-05 I have the honor to forward for information copy of Chief Commandant's letter No. 2704 of 29.4.05 reporting that the sum of Rs 4112-8-10 referred to has since been remitted to the Bank of Madras for